

Amendment No. 1 to SB1303

Kelsey
Signature of Sponsor

AMEND Senate Bill No. 1303

House Bill No. 1246*

by deleting all language after the caption and by substituting instead the following:

WHEREAS, combating sales tax fraud must be vigorously and consistently pursued to assure that law abiding citizens and taxpayers of Tennessee do not bear undue burdens because of those who cheat and break the sales tax law; and

WHEREAS, if sales tax receipts fall below estimates due to fraud, then the reduction in resources may negatively impact the health, education and safety of our citizens; and

WHEREAS, District Attorneys General recognize the need to work closely with the Tennessee Department of Revenue to combat sales tax fraud; and

WHEREAS, the Commissioner of the Department of Revenue was invited to attend and did attend the September 2012 meeting of the Tennessee District Attorneys Conference; and

WHEREAS, at that meeting, the Commissioner and the District Attorneys discussed ways to better investigate, prepare for and prosecute sales tax fraud cases; and

WHEREAS, the collaboration continues on this subject and a Report to the General Assembly will be helpful to ensure that the elected Senators and Representatives of this State are fully apprised of these collaborative efforts and of any legislative recommendations which may be forthcoming; now, therefore,

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF
TENNESSEE:

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SECTION 1. Tennessee Code Annotated, Title 39, Chapter 11, is amended by adding the following language as a new part:

39-11-801. The Executive Director of the Tennessee District Attorneys Conference, in consultation with the Commissioner of the Department of Revenue, shall prepare a written report to the General Assembly on steps that should be taken to improve sales tax fraud investigations and prosecutions. The report shall include, but not limited to, recommendations on hiring additional investigators, accountants, auditors or staff by the Department of Revenue, including computer specialists and clerical staff and any specialized training needed for investigators and staff members in order to enhance their knowledge and skills for combating sales tax fraud. The report shall further include any recommendations by the Tennessee District Attorneys Conference on hiring prosecutors or district attorneys general pro tem, accountants or auditors, expert witnesses, including computer specialists and clerical staff and any specialized training needed for prosecutors and staff members to enhance their knowledge and skills for combating sales tax fraud. The Executive Director of the Tennessee District Attorneys Conference, in consultation with the Commissioner of the Department of Revenue, may take any steps under current authority to better combat sales tax fraud as may be found during the course of the reporting period. The Report to the General Assembly shall be completed and transmitted

to the Chief Clerk of the Senate and the Chief Clerk of the House of Representatives no later than March 15, 2014.

SECTION 2. This act shall take effect on becoming law, the public welfare requiring it.